AMENDMENT TO THE SPECIFICATION

For the inserted paragraph after the title, which was filed in the Preliminary Amendment of February 10, 2006, please amend that paragraph as follows; the Applicants' representative believes that paragraph is now paragraph [0001].

[0001] ~~This application is the National Stage of International Application No. PCT/CH2004/000511, filed August 16, 2004.~~ This application is a U.S. filing under 35 U.S.C. 271 of PCT/CH2004/00511, filed on August 16, 2004, which claims the benefit of EP 03017677.0, filed on August 14, 2003, the contents of each of which are herein incorporated by reference. The present invention relates to polynucleotides derived from polynucleotides which encode an enzyme which converts L-sorbosone directly to L-ascorbic acid. The enzyme L-sorbosone dehydrogenase (in the following: SNDHai) produces L-ascorbic acid (vitamin C) directly from L-sorbosone. The L-sorbosone dehydrogenase (SNDHai) was derived from bacteria belonging to the genera Gluconobacter and Acetobacter. The present invention further relates to a process for the production of L-ascorbic acid in high yield. L-Ascorbic acid is widely used in the pharmaceutical, food and cosmetic industries.